

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK**

In re REFCO, INC. SECURITIES LITIGATION

07-MD-1902 (GEL)

This Document Relates to:

MARC S. KIRSCHNER,
As Trustee of the Refco Litigation Trust,

Plaintiff,

-vs.-

GRANT THORNTON LLP, MAYER
BROWN, ROWE & MAW, LLP, ERNST &
YOUNG U.S. LLP,
PRICewaterhouseCOOPERS LLP,
CREDIT SUISSE SECURITIES (USA) LLC
(f/k/a CREDIT SUISSE FIRST BOSTON
LLC), BANC OF AMERICA SECURITIES
LLC, DEUTSCHE BANK SECURITIES
INC., PHILLIP R. BENNETT, SANTO C.
MAGGIO, ROBERT C. TROSTEN, TONE N.
GRANT, REFCO GROUP HOLDINGS,
INC., LIBERTY CORNER CAPITAL
STRATEGIES, LLC, WILLIAM T. PIGOTT,
EMF FINANCIAL PRODUCTS, LLC, EMF
CORE FUND, LTD., DELTA FLYER FUND,
LLC, ERIC M. FLANAGAN, INGRAM MICRO,
INC., CIM VENTURES, INC., BECKENHAM
TRADING CO., INC., ANDREW KRIEGER,
COAST ASSET MANAGEMENT, LLC (f/k/a
COAST ASSET MANAGEMENT LP), CS LAND
MANAGEMENT, LLC, and CHRISTOPHER
PETITT,

Defendants.

No. 07-cv-11604 (GEL)

**PRICewaterhouseCOOPERS
LLPS' DISCLOSURE STATEMENT**

Pursuant to Rule 7.1 of the Federal Rules of Civil Procedure, Defendant

PricewaterhouseCoopers LLP ("PwC") states that it has no parent corporation and no

publicly-held affiliates, and that no publicly-held corporation owns 10% or more of an interest in PwC.

Dated: New York, New York
January 15, 2008

Respectfully submitted,

ORRICK HERRINGTON & SUTCLIFFE LLP

/s/ James J. Capra, Jr.

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CERTIFICATE OF SERVICE

I hereby certify that on January 15, 2008, PricewaterhouseCoopers LLP Disclosure Statement was served on all parties registered with the court's ECF system, as listed below, and sent via U.S. Mail to the other parties, as listed below:

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